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**Employee Assistance Program Cost Analysis Program**  
*For Internal EAPs*  
**(EAPCAP)**

**Cost Interview Guide For Internal EAP Case Studies**

Prepared and Conducted by:

Research Triangle Institute  
Health and Human Resource Economics Program  
Revised September 2000

## Introduction

**This instrument is to be completed by the Chief Financial Officer at your EAP with assistance and oversight from the EAP Director as needed.**

The Employee Assistance Program Cost Analysis Program (EAPCAP) is a financial questionnaire for internal employee assistance programs (EAPs). The purpose of this questionnaire is to collect resource use and cost information pertaining to the operations of your *EAP* for the *previous fiscal year*. Resource categories include personnel, supplies and materials, contracted services, buildings and facilities, depreciation, miscellaneous items, and administrative overhead.

This questionnaire is designed to identify both those costs that your EAP incurred as expenditures, and those that the EAP would have incurred as expenditures if it had not been able to use certain resources free of charge. For costs that took the form of expenditures, please extract the cost data from expenditure records rather than from budgets, since budgets frequently do not accurately predict resource use. For costs that the EAP would have incurred as expenditures had certain resources not been free of charge (or for resources which are shared between different departments within the company), you can estimate costs in one of two ways: 1) determine the percentage of total resources used by the EAP and multiply this percentage by the total cost of the resource; or 2) estimate the cost the program would have incurred if a shared resource had not been available. This questionnaire collects costs incurred by the EAP only. In other words, it does not collect costs incurred by the employee or costs of any agencies/organizations.

This questionnaire was developed by L.J. Dunlap and G.A. Zarkin at Research Triangle Institute. If you have any questions regarding this questionnaire, please contact:

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Research Triangle Institute  
1-800-334-8571, ext. 5858  
(available Monday - Friday, 8:15a.m. to 5p.m. EST)

### General Information

Please provide us with the name of a person at your site that we may contact if we have any follow-up questions about the information provided in this questionnaire. (In most cases, this person should be the individual who completes the questionnaire.)

Name	Title	Phone #
—	—	—
_____	_____	_____

The information given in this questionnaire should be for your EAP's last fiscal year for which you have complete records.

The data in this module corresponds to the fiscal year: \_\_\_\_\_ to \_\_\_\_\_  
(Month/Year) (Month/Year)

Throughout the data collection process, please answer all questions as they pertain to your EAP for the above time period (henceforth referred to as "the previous fiscal year").

## **A. Client Information**

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In this section, we are collecting information on client flow in your EAP for the previous fiscal year (as defined on page 3 of this questionnaire).

- A1. How many employees were eligible for EAP services in the previous fiscal year?**  
*(Please explain in the Comments section at the end of this questionnaire if the number of covered employees for the fiscal year was atypical.)*

No. of Employees \_\_\_\_\_

- A2. How many different cases did your EAP serve during the previous fiscal year? (Please explain in the Comments section at the end of this questionnaire if the number of cases for the fiscal year was atypical.)**

No. of Total Non-Employee (e.g., dependents) cases \_\_\_\_\_

No. Of Total Employee cases \_\_\_\_\_

## **B. Personnel**

In this section we are collecting information on the labor resources used by your EAP during the previous fiscal year (as defined on page 3 of this questionnaire). This section is divided into 3 parts: (1) paid employees, (2) contracted employees, and (3) volunteer workers.

**B1. How many hours per week are considered full-time employment at this EAP?**

\_\_\_\_\_ hours

### ***PAID EMPLOYEES***

**B2. For each of your EAP's paid employees, please provide the following information in the table beginning on the next page: job type, credentials, average hours worked per week, weeks worked per year (include vacation time) and their annual salaries (without fringes) for the previous fiscal year.**

It is not necessary that you provide us with the actual names of your paid employees. However, we do ask that you provide us with the remaining information for each of your paid employees. Specifically, this information includes job type, credential, average hours worked per week, and weeks worked per year for previous fiscal year, and annual salary (without fringe).

The first line has been completed as an example. It shows a counselor who worked 30 hours per week for 26 weeks (6 months) in the previous fiscal year and was paid \$13,000 (without fringe).

<b>Paid Employee</b>	<b>A. Job Type</b>	<b>B. Credentials</b>	<b>C. Avg Hours Worked Per Week</b>	<b>D. Number of Weeks Worked in Previous Fiscal Year</b>	<b>E. Total Pay in Previous Fiscal Year (without fringes)</b>
—	—	—	—	—	—
Example Employee	Counselor	BA	30	26	\$ 13,000
Employee 1					
Employee 2					
Employee 3					
Employee 4					
Employee 5					
Employee 6					
Employee 7					
Employee 8					
Employee 9					
Employee 10					
Employee 11					
Employee 12					
Employee 13					
Employee 14					
Employee 15					
Employee 16					
Employee 17					
Employee 18					

**B3. Which of the following employee benefits/payroll taxes do you provide?**

	Yes	No
	—	—
a Health Insurance .....	<b>G</b> <sub>1</sub> .....	<b>G</b> <sub>2</sub>
b Pension and Retirement .....	<b>G</b> <sub>1</sub> .....	<b>G</b> <sub>2</sub>
c Disability .....	<b>G</b> <sub>1</sub> .....	<b>G</b> <sub>2</sub>
d Vacation .....	<b>G</b> <sub>1</sub> .....	<b>G</b> <sub>2</sub>
e Sick leave .....	<b>G</b> <sub>1</sub> .....	<b>G</b> <sub>2</sub>
f FICA .....	<b>G</b> <sub>1</sub> .....	<b>G</b> <sub>2</sub>
g Federal and State Unemployment Insurance .....	<b>G</b> <sub>1</sub> .....	<b>G</b> <sub>2</sub>
h Worker's Compensation Insurance .....	<b>G</b> <sub>1</sub> .....	<b>G</b> <sub>2</sub>
i Other .....	<b>G</b> <sub>1</sub> .....	<b>G</b> <sub>2</sub>

**B3a. What was the percentage of base salary spent during the previous fiscal year on employee benefits/payroll taxes?**

\_\_\_\_\_ %

**B4. In some organizations employee benefits (e.g., health insurance, pension and retirement, disability, vacation, and sick leave) are only offered to workers who are employed for a minimum number of hours per week. For example, some companies only provide fringe benefits to full-time workers.**

**Does the fringe benefit rate you provided in question B3 apply to all employees at your EAP regardless of hours worked per week?**

Yes ..... **G**<sub>1</sub> ! (Go to B5)

No ..... **G**<sub>2</sub>

**B4a. What is the minimum number of hours an employee must work per week in order to receive the fringe benefits described in question B3? \_\_\_\_\_hours per week**

**B4b. What was the average fringe rate for employees with less than the minimum number of hours worked per week provided in question B4a. (e.g., all employees will have FICA and other payroll taxes)?**

\_\_\_\_\_ %

### **CONTRACTORS**

**B5. For the previous fiscal year, please list your EAP's contractors, their job type, their credentials, the total number of units provided (e.g., hours, medical exams, counseling sessions) at your EAP during the previous fiscal year, and the cost per unit. An example has been provided in the table on the next page.**

**If your EAP has a contract with a person to provide a service then enter that information in the table on the next page. If your EAP has a contract with a company/corporation to provide a service then you should enter that information in Question C1 in the next section.**

It is not necessary that you provide us with the actual names of your contractors. However, we do ask that you provide us with the remaining information for each of your contractors. Specifically, this information includes job type, credential, total # of units provided for previous fiscal year, rate per unit, and total cost per year.

**Example:** If you have a contract with Dr. Smith to provide psychological counseling at your EAP, then you would include the cost *incurred by your EAP* for his services in the following table. However, if security services are provided by a company that is under contract with your EAP, then you would include the cost *incurred by your EAP* for these security services in Question C1 in the next section.

<b>Contracted Employee</b> —	<b>A. Job Type</b> —	<b>B. Credentials</b> —	<b>C. Total # of Units (e.g., hours, # of exams) for the previous fiscal year</b> —		<b>D. Cost per Unit</b> —	<b>E. Total Cost per Year</b> —
Example 1	Psychologist	Ph.D.	60 hours	X	\$ 100.00	= \$ 6,000
Employee 1	_____	_____	_____	X	\$ _____	= \$ _____
Employee 2	_____	_____	_____	X	\$ _____	= \$ _____
Employee 3	_____	_____	_____	X	\$ _____	= \$ _____
Employee 4	_____	_____	_____	X	\$ _____	= \$ _____
Employee 5	_____	_____	_____	X	\$ _____	= \$ _____
Employee 6	_____	_____	_____	X	\$ _____	= \$ _____
Employee 7	_____	_____	_____	X	\$ _____	= \$ _____
Employee 8	_____	_____	_____	X	\$ _____	= \$ _____
Employee 9	_____	_____	_____	X	\$ _____	= \$ _____
Total Contracted Labor Cost						\$ _____

**VOLUNTEER WORKERS**

**B6. Does your EAP use volunteer workers?**

Yes **G<sub>1</sub>**

No **G<sub>2</sub> ! (Go to B7)**

**B6a. For the previous fiscal year, please list your EAP’s volunteer workers, their job type, their credentials, their total hours worked at your EAP during the previous fiscal year, and the estimated cost per hour for each position if you had to pay for them. Please include only volunteer workers that provide services for your EAP.**

It is not necessary that you provide us with the actual names of your volunteers. However, we do ask that you provide us with the remaining information for each of your volunteers. Specifically, this information includes job type, credential, total hours for previous fiscal year, estimated rate per hour, and total estimated cost.

	A.	B.	C.	D.	E.
Volunteers	Job Type	Credentials	Total Hours for Previous Fiscal Year	Estimated Cost per Hour	Total Estimated Cost
	—	—	—	—	—
<sup>a</sup> Volunteer 1	_____	_____	_____	\$ _____	\$ _____
<sup>b</sup> Volunteer 2	_____	_____	_____	\$ _____	\$ _____
<sup>c</sup> Volunteer 3	_____	_____	_____	\$ _____	\$ _____
<sup>d</sup> Volunteer 4	_____	_____	_____	\$ _____	\$ _____
<sup>e</sup> Volunteer 5	_____	_____	_____	\$ _____	\$ _____
<sup>f</sup> Volunteer 6	_____	_____	_____	\$ _____	\$ _____
<sup>g</sup> Volunteer 7	_____	_____	_____	\$ _____	\$ _____
<sup>h</sup> Volunteer 8	_____	_____	_____	\$ _____	\$ _____
<sup>i</sup> Volunteer 9	_____	_____	_____	\$ _____	\$ _____
<sup>j</sup> Volunteer 10	_____	_____	_____	\$ _____	\$ _____
<sup>k</sup> Total Volunteer Labor Cost					\$ _____

**B7. Questions B1 through B6 above should have captured all of the personnel costs for your EAP. However, if there are any other personnel costs that your EAP incurred during the previous fiscal year that are not captured above, please provide these costs here.**

\$\_\_\_\_\_ Total Other Personnel Costs

**Please provide a brief description of what these costs include.**

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## C. Contracted Services

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If your EAP has a contract with a *company/corporation* to provide a service then enter that information in question C1. If your EAP has a contract with a *person* to provide a service, then that information should have been entered in Question B5 in the previous section.

EXAMPLE: If security services are provided by Company XYZ that is under contract with your EAP, then you would include the cost to your EAP for these services in Question C1 below. However, if you have a contract with Dr. Smith to provide psychological counseling at your EAP, then you would include the cost of his services in Question B5.

**C1. What was the total cost of contracted services in the previous year? (Contracted services may include medical services, laboratory services, legal services paid for by the EAP, repair and maintenance, security, housekeeping, advertising, pest control.)**

\$ \_\_\_\_\_ Total Cost of Contracted Services

**Please provide a brief description of the types of contracted services you receive.**

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## D. Buildings and Facilities

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In this section we are collecting information on the value of the building space used by **your EAP** during the previous fiscal year.

**D1. What were your total expenditures (e.g., rent or mortgage payments) for the space used by your EAP during the previous fiscal year?**

\$ \_\_\_\_\_

**D2. Do your expenditures for the space used by your EAP accurately reflect the current market value of the space?**

Yes ..... **G<sub>1</sub> ! (Go to E1)**

No ..... **G<sub>2</sub>**

**D3. How large is the space in all the buildings used by your EAP during the previous fiscal year? If building space was jointly used with another department/organization or used for other purposes outside the EAP, please prorate the amount of space to reflect the portion of the total space used by your EAP only.**

\_\_\_\_\_ square feet

**D4. What would you estimate your total expenditures on space would have been in the previous fiscal year if you had paid fair market value for the space? If you are unable to estimate the fair market value for the space, please give us the name, address, and phone number of a local real estate agent/company who may be able to help us estimate the market value.**

\$ \_\_\_\_\_ ! (Go to E1)

**OR**

Real estate agent/company: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone Number: \_\_\_\_\_

## **E.**

# **Depreciation**

- E1. Please list the total cost of depreciation for your EAP in the previous fiscal year. Include depreciation for vehicles, furniture, equipment, security systems, computers, and other capital resources.**

\$\_\_\_\_\_ Total Depreciation

## F. Supplies and Materials

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**F1. Please list the total cost incurred for supplies and materials used by your EAP in the previous fiscal year. You may provide either itemized supplies and materials costs (a-f) or total supplies and materials costs (g).**

Office Supplies ..... \$ \_\_\_\_\_  
 Housekeeping Supplies ..... \$ \_\_\_\_\_  
 Equipment Not Depreciated ..... \$ \_\_\_\_\_  
 Software ..... \$ \_\_\_\_\_  
 Other ..... \$ \_\_\_\_\_  
 Total Supplies and Materials Costs ..... \$ \_\_\_\_\_

**F2. Please list the *estimated* total cost for supplies and materials used free-of-charge by your EAP in the previous fiscal year. You may provide either itemized supplies and materials costs (a-f) or total supplies and materials costs (g). If you are unable to provide an estimate of the value for supplies and materials used free-of-charge, please list these items in the space provided below so that we may estimate their value.**

Office Supplies ..... \$ \_\_\_\_\_  
 Housekeeping Supplies ..... \$ \_\_\_\_\_  
 Equipment Not Depreciated ..... \$ \_\_\_\_\_  
 Software ..... \$ \_\_\_\_\_  
 f Other ..... \$ \_\_\_\_\_  
 Total Supplies and Materials Costs ..... \$ \_\_\_\_\_

ITEMS:	UNITS:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

## G. Miscellaneous Resources and Costs

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**G1. What were the costs incurred for the remaining miscellaneous items used by your EAP in the previous fiscal year? You may provide either itemized costs or total costs.**

Utilities (e.g., electricity, gas, oil, water and sewer, garbage) . . . . .	\$ _____
Insurance (e.g., liability, malpractice, director and officers) . . . . .	\$ _____
Taxes (e.g., federal, state, local) . . . . .	\$ _____
Communications (e.g., telephone, postage, printing & duplicating, advertising, publications) . . . . .	\$ _____
Transportation (e.g., providing clients' transportation to and from the EAP; subsidizing clients' costs for public transportation to and from the EAP) . . . . .	\$ _____
Dues, memberships, and fees . . . . .	\$ _____
Staff training . . . . .	\$ _____
Staff traveling . . . . .	\$ _____
Any other costs not yet accounted for in this questionnaire . . . . .	\$ _____
<b>Total Miscellaneous Costs . . . . .</b>	<b>\$ _____</b>

**G2. What were the *estimated* costs for the remaining miscellaneous items used free-of-charge by your EAP in the previous fiscal year? You may provide either itemized costs or total costs.**

Utilities (e.g., electricity, gas, oil, water and sewer, garbage) . . . . .	\$ _____
Insurance (e.g., liability, malpractice, director and officers) . . . . .	\$ _____
Taxes (e.g., federal, state, local) . . . . .	\$ _____
Communications (e.g., telephone, postage, printing & duplicating, advertising, publications) . . . . .	\$ _____
Transportation (e.g., providing clients' transportation to and from the EAP; subsidizing clients' costs for public transportation to and from the EAP) . . . . .	\$ _____
Dues, memberships, and fees . . . . .	\$ _____
Staff training . . . . .	\$ _____
Staff traveling . . . . .	\$ _____
Any other costs not yet accounted for in this questionnaire . . . . .	\$ _____

**Total Miscellaneous Costs** ..... \$ \_\_\_\_\_

# H. Administrative Overhead

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In this section we are collecting information on an administrative overhead rate that may be incurred by your EAP. Usually, overhead rates are used to pay for administrative services that occur at the level of the parent organization for which your EAP receives benefit but does not pay for directly (e.g., janitorial services, business office, etc.).

**H1. Is there a standing overhead rate or administrative charge that your EAP incurs that is in addition to the costs already reported in this questionnaire?**

Yes ..... **G<sub>1</sub>**

No ..... **G<sub>2</sub> ! Thank you for you participation.**

**H2. Have you included this overhead rate/administrative charge in the cost information you have provided?**

Yes ..... **G<sub>1</sub> ! Thank you for your participation.**

No ..... **G<sub>2</sub>**

**H3. What is the overhead rate (or administrative charge)?**

Overhead Rate: \_\_\_\_\_%

**OR**

Administrative Charge: \$\_\_\_\_\_

**H4. If possible, please indicate the resources provided to your EAP with this overhead money (e.g., billing, payrolls, marketing, legal services, other administrative tasks):**

(Specify: \_\_\_\_\_)

(Specify: \_\_\_\_\_)

(Specify: \_\_\_\_\_)

(Specify: \_\_\_\_\_)

**THANK YOU FOR YOUR PARTICIPATION.**

# Comments Space

Q# Explanation

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